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JAN 15 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: YAMASHITA

Serial No.: 10/802,721

Filed: 3/18/2004

Title: METHOD FOR ETCHING
SEMICONDUCTOR SUBSTRATE

Atty. Dkt.: 01-581

Art Unit: 1765

Examiner: Vinh

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Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Date: 15 January 2006

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence is being facsimile transmitted to the USPTO (Fax. No. 571-273-8300) on 15 January 2006
Typed Name: James E. Barlow.Signature: AMENDMENT UNDER 37 CFR 1.111

Sir:

In response to the office action mailed 27 October 2005, please amend the application as follows:

Amendments to the Claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 4 of this paper.